

THE Commissioners of the District of Columbia extend to the citizens of the District their sincere wishes for a happy and prosperous New Year. The District has enjoyed many blessings during the past year and it is the hope of the Commissioners that the year on which we are about to enter will be one of increased prosperity and happiness to all.

CUNO H. RUDOLPH

JAMES F. OYSTER

CHARLES KELLER

Commissioners of the District of Columbia.

DAWES SCORES FEDERAL FORM OF ACCOUNTING

Suggests Adoption of Modern Businesslike System in All of Government Departments

EXPOSES ARCHAIC METHOD

Former Budget Director Says Part of Cabinet Officers Are Ignorant of Simple Routine

By Universal Service.
CHICAGO, Dec. 30.—"Our Government is the business of the people. Operate it as you would any big business enterprise. Install modern accounting systems in its forty-three departments and coordinate them. Then, and not before, can we strike an intelligible balance of the nation's business."

SYSTEM EXPOSED.
This is the suggestion of Gen. Charles G. Dawes, former director of the budget, for remedying the Government's archaic system of accounting, exposed through publication of the suppressed balance sheet of the Postoffice Department, showing a deficit of \$1,198,000 for the first quarter of 1922.

In no other way, in the opinion of General Dawes, can the Government be put upon an efficient, businesslike basis.

The Postoffice Department, General Dawes points out, is only one of forty-three Governmental departments. It was singled out and a balance sheet prepared because of its importance.

DISCOVERIES ASTONISHING.
The Postoffice balance sheet was prepared after six months of labor by expert accountants working under the direction of F. C. Furlow, president of the Otis Elevator Company, a "dollar-a-year" man. Its compilation led to several astonishing discoveries.

First it was learned that the Postoffice Department, generally believed self-sustaining, or nearly so, operated during the first three months of 1922 with a deficit at the rate of nearly \$4,500,000 per annum. Next it was discovered that Government accounting provides that the loan of money to the railroads is an "expense" and the repayment of such a loan is a "receipt." If the Postoffice Department invested in a new postoffice, the amount involved was treated as "expense." Similarly, when it sold a piece of real estate the return was a "receipt."

INVENTORY IMPOSSIBLE.
Further, it was learned that the Government is without a stock accounting system. In other words, it has no adequate means of taking inventory.

Despite these revelations, the balance sheet of the Postoffice Department was pigeonholed and the Department continued to use its archaic accounting system. The Government's accounting system is approximately the same today as it was a century ago.

When A. D. Lasker took charge of the Shipping Board he immediately set out to install a modern accounting system. As a result he reduced the number of his accounts from 3,500 to 700 and produced a statement which was intelligible to the President, to Congress and to the public as well.

General Dawes does not blame any individual for the laxity in Government accounting. He holds the system itself at fault. He said: RUN BY SUBORDINATES.

I learned as director of the budget not to be surprised at the ignorance of some Cabinet officers as to the routine business of their tremendous organizations, which are actually run by subordinates who have had years of training.

Even where he possesses great business ability, the inexperienced cabinet officer generally is lost in the enormous business of the department.

Submerging of the postoffice balance and operating sheets is not the fault of the Postoffice Department. They were committed about the time the accounting of the departments was transferred by law to the office of the Comptroller General of the United States, who has the great task of reforming the present disorganized and archaic system of Government accounting.

NEW METHODS OPPOSED.
Comptroller General McCarl is able but he is surrounded by old Government accountants who will fight to the death if possible, against improved methods.

I do not criticize the Comptroller General. He has the difficult task of overcoming the opposition, partly arising from timidity on the part of his subordinates, to a change in the present disgraceful method of accounting.

But I do undertake to say that if the fight for correct bookkeeping in the Postoffice Department is lost there will go with it for an indefinite time the chance of installing a proper accounting system in the Government as a whole.

1922 Saw Irish Tricolor Wave Over Free Erin

TERMINATION of hundreds of years of strife in Ireland came in 1922, when, on December 5, the Irish Free State became a reality by the passage of legislation in Parliament. Timothy Healy, an Irish native, was chosen the first governor general of the state.

The previous day, Eamon DeValera, president of the revolutionists, was sued for \$10,000 by the Dail Eireann. He was charged with losing that amount of money belonging to the National Fund. However, he has not been found.

When the Irish Free State began its existence, DeValera, in his hiding place, issued a proclamation to all republicans demanding they refuse to pay taxes to the new state and requesting they continue their feeble battle.

TEXAS LEGISLATORS DENY BEING IN KLAN

Blanton Doubts If Any One of 18 Representatives of State Is In Ku Klux.

By Universal Service.
Representative Blanton, of Texas, declared in the House that he did not believe a single one of the eighteen representatives from the Lone Star state is a member of the Ku Klux Klan.

The Texas made this declaration in reply to Representative Gallivan, of Massachusetts, who on Friday, opened war on the "Ku Klux Klan Democrats from the Southland" in the coming Democratic caucus for the organization of the next House.

Representative Mansfield, also of Texas, joined in Blanton's defense of the Representatives from that state. Blanton made complaint against Gallivan's statement that he had been told "practically every Democrat from Texas is a member of the Ku Klux Klan." Blanton said: I doubt seriously whether any member of the Texas delegation belongs to that order. I do not belong and I think the kind of talk that is going around the country indicating that the State of Texas is dominated by the Klan ought to stop.

I presume that some of the best people of the nation are members of the order in Texas. I presume that some of the best ministers of the gospel in that state are members, but when it comes to votes they do not vote for a man in Texas just because he is a member of the Klan.

Valuable Paintings Left By Almon L. Varney

Almon L. Varney, who died December 25, bequeathed a painting of Beatrice de Cenci and another painting, "Aurora," to his daughter-in-law, Mrs. Elizabeth L. Varney, according to the will filed for probate yesterday.

The children of a son, Gordon E. Varney, are given the proceeds of a \$2,000 life insurance policy. Furniture in the Westmoreland apartment is given to a granddaughter, Josephine Varney. The balance of the estate is devised to two sons, Gordon E. and Theodore Varney.

Saved from Icy Water Only to Be Sent to Jail

BALTIMORE, Dec. 30.—Falling from Pier No. 5 into the cold waters of the harbor, Thomas F. Ward, forty years old, was rescued, only to be sent to jail. Police say he fell in because he was drunk. The splash happened about 1:45 a. m. John O. M.P.'s watchman at the pier, and John Respass, of the steamer Georgiana Weems, pulled out Ward. They turned him over to Patrolman Merder, who took him to Mercy Hospital. From the hospital, Ward went to Central police court, where Magistrate Stanford fined him \$10 and costs for being drunk. He didn't pay.

Two Free State Soldiers Killed in Ambush Attack

CORK, Ireland, Dec. 30.—Two Free State soldiers were killed today in an ambush attack by irregulars at Castle Gregory.

A train bound for Waterford was stopped, the passengers compelled to alight, and the train then set afire and started.

Five irregulars, including John Philpott, leader of the Cork county Republicans, were captured near here.

Nine irregulars with bombs and revolvers were captured in a dugout in county Kerry.

FIRE AT YARD PROWLER.

Discovering a prowler in his back yard early yesterday morning, Thomas T. Elam, 53 S. street northeast, opened fire with a shot gun. The man fled but Elam believes he hit him and notified the police.

PAY BETTER WAGES, FORD'S 1923 ADVICE

Advises Business to Drop Patronizing Air and Give More for Work.

RAPS "WELFARE" SYSTEM

Full Pay Envelopes Make National Prosperity, Says Manufacturer.

Get rid of the old attitude of "My good man, here's a shilling for you," and pay wages—the highest wages. That is what makes prosperity.

This is Henry Ford's advice to American business men, contained in a New Year's message written especially for the International News Service. The business outlook is favorable, says Ford.

By HENRY FORD.
(Copyright, 1922, by International News Service.)

DETROIT, Mich., Dec. 30.—The New Year opens with a full slate. Plenty of big jobs that were bungled in 1922 should be completed in 1923. There is coal for example. With more coal in sight than ever before, actual suffering exists in the land. Of course, when the people reach a certain degree of suffering, something happens—but only fools would wait till then.

UNFIT TO HIRE MEN.
Industry has continued unexpectedly all this winter and the outlook is favorable. There are hindrances, of course. Employers who are not fit to be employers, are one hindrance. We have got to get rid of the old attitude of "my good man, here's a shilling for you" and pay wages—the highest wages.

That is what makes prosperity. People can buy only with what they earn. It is not the money men who make business, but the wage earners. There's a shilling for you and a wage—the highest wages. That is what makes prosperity.

People can buy only with what they earn. It is not the money men who make business, but the wage earners. There's a shilling for you and a wage—the highest wages. That is what makes prosperity.

People don't want to hear this; they usually want statistical information. Well, there will be a steady decrease in the value of figures until we begin to increase the value of men.

The prosperity of 1923 rests in the very things that most people ignore. Young men of 1923 ought to study the money system of the country—not from books but from life. The things that will be true ten years hence are not yet on the books. Let young men quit depending on what they read and hear, and dig into facts for themselves. Put the money system on examination; put politics and business and every other vital thing under scrutiny, make 1923 a year of hard, persistent thinking, and not mere listening, and then it may be by 1924 that some solid ground will begin to appear beneath the nation's feet.

Federal Judgeship Given Loser at Jersey Polls

President Harding yesterday nominated William N. Runyon for the additional Federal district judgeship of New Jersey created under the Act of September 14, 1922. Mr. Runyon, the Republican candidate, was defeated for the governorship last month.

The President also transmitted to the Senate the nominations of the following to postmasterships in New York: Livingston Manor, John R. Baldwin; Middleport, Franklin H. Sheldon; Newark Valley, Harry T. Nowlan; North Rose, John M. Gray; Rhinebeck, Harry Pottenburgh, and Tonawanda, Fred Hahn.

O. K.'S NEWARK BRIDGE.

Construction of a \$9,000,000 railroad bridge across the south end of the bay at Newark, N. J., was approved by Secretary of War Weeks yesterday. The bridge will be built by the Central Railroad of New Jersey to replace its present structure across the bay.

North Carolina Town Wiped Out By Fire In 1922

ALMOST total destruction of the little town of Newbern, N. C., occurred on December 1, 1922, when flames, believed to have been of an incendiary origin, destroyed more than 300 residences, two churches and many business places. Damage was estimated at more than \$2,000,000. Firemen worked hard to curb the blaze, but the high winds quickly spread the flames to all parts of the town.

Although several persons were badly injured, no one was killed. The refugees fled a nearby town until aid was sent to them through the Red Cross and other organizations.

FORBES BIDS VETS "HAPPY NEW YEAR"

Says Bureau Has Made Great Strides in Rehabilitation Work.

"It gives me the greatest pleasure, as the year 1922 bids us adieu, to extend my heartiest wishes for a most happy New Year to the World War Veterans," said Col. Charles R. Forbes, director of the United States Veterans Bureau, in a statement issued yesterday. He continued: I can point to the closing of two more months as most eventful ones in the lives of all disabled ex-soldiers, and I am confident the approaching ones will be just as beneficial.

During this period, wonderful strides were made, not only in the hospitalization program, but toward the final rehabilitation of those afflicted with war disabilities as well, and I can safely say that the year 1923 should see a huge number of former soldiers sent back into civilian life better fitted to "carry on" successfully their fight for proper footing in the industrial fabric of this country.

The past year saw the first big Government vocational school at Chillicothe, Ohio, completed, and it has proven a success in every way. New hospitals are authorized under the second Langley bill which will give the Veterans Bureau the greatest group of fireproof hospitals in the world. No other government can point to as large a group of hospitals and schools as its own property.

More than 22,000 veterans have been rehabilitated during the past twelve months. This means that these men who suffered disabilities during the war which made it impossible for them to regain their pre-war occupations, are now earning a livelihood.

McLean, G. W. U. Man, Heads Phi Sigma Kappa

Donald McLean, of Elizabeth, N. J., a graduate of George Washington University, was elected president of the Phi Sigma Kappa Fraternity yesterday at the final session of its semi-centennial convention here. Other officers elected were: Vice president, Gilbert J. Morgan; recording secretary, F. M. Frostburg; executive secretary-treasurer, R. Rossman Lawrence; auditor, Horace O. Barnes; inductor, Arnold C. Otto; regional vice presidents, northern, William Huntress; southern, Joseph H. Batt; middle western, Charles Reudi; western, Earl Snell; members of supreme court, George J. Vogel, J. Edward Root, William A. McIntyre, Walter H. Conley, Frank Prentiss Rand, Alvin T. Burrows.

Dr. Walter H. Conley, retiring president, placed a wreath on the tomb of the Unknown Soldier in Arlington Cemetery yesterday afternoon, after which the delegates went to Mt. Vernon. A banquet was held at the Willard Hotel last night, at which Congressman Charles F. Curry of California was the principal speaker.

GERMANY DOUBLES RIVAL SHIP BUILDING

1,700,000 Tons Added Since Treaty, Against 735,000 By 8 Ex-Enemies.

ONLY 400,000 LEFT BY WAR

All Great Companies Either Launching Vessels or Laying New Keels.

By Universal Service.
Despite German pessimism over the effect of the Versailles treaty on their merchant marine, German shipping is increasing almost twice as rapidly as that of eight leading nations combined, including the United States and Great Britain.

This is reported in a cable to Secretary of Commerce Hoover from United States Consul J. K. Huddle at Hamburg, who says:

Large companies at Hamburg and Bremen are launching new vessels, and the modern shipbuilding works at North Sea and Baltic ports continue to lay down new keels, while hundreds of thousands of tons under other flags are lying idle.

LLOYDS GIVES FIGURES.
In the twelve months ended last June, German merchant shipping, according to Lloyd's register, increased 1,700,000 tons, while the combined merchant fleets of the United States, the British Empire, France, Japan, Italy, Greece, Belgium and Portugal increased only 735,000 tons.

With a gross registered tonnage of about 5,500,000 in 1914, and losses of 2,700,000 as the result of war time operations and of about 2,900,000 tons as the result of the provisions of the Treaty of Versailles, Germany's tonnage immediately after the war registered the small total of 400,000.

Of this total the greater part was composed of old vessels, due to scrapping, and of the small coastal vessels plying local North Sea and Baltic ports. There was not one ship expressly designed for overseas traffic.

TONNAGE NOW 2,013,000.
A report just published leads to the belief that on September 30, last, the German merchant marine amounted to a total of 2,013,000 gross tons.

The additions for September alone, included in these figures, cover six vessels launched, aggregating 33,700 tons, and 11 vessels completed that aggregate 60,700 tons.

OPPOSE CHURCH GAMBLING.
LONDON, Dec. 30.—Gambling games to raise church funds are improper and the police should stop them if the church doesn't, the Bishop of St. Albans told a diocesan conference.

PAST MILLION MARK.

PETERSBURG, Va., Dec. 30.—Petersburg's tobacco market this year has been one of the best for several seasons. Up to today the total amount of cash paid out to the farmers of this city has been \$1,000,025, which is equivalent to approximately 3,500,000 pounds.



Reserve Your Table Now For New Year's Eve!

Start the New Year by dining here—in the coziest place in the city—vouched for by those who have partaken of delicious Italian dishes, prepared by skillful native chefs.

American food, too, cooked with painstaking care, and in such variety as to please every taste.

Music and Dancing

Gallotti's
ITALIAN-AMERICAN
RESTAURANT

12th Street and Penna. Ave.
Phone Franklin 4178

Pastors Agree Not to Marry Divorced Folk

SAULT STE. MARIE, Dec. 30.
THE pastors of every church in Sault Ste. Marie, except one, have signed an agreement not to perform any marriage ceremony to which either party has a former mate living. The agreement "views with dismay the growing evil of divorce," and is made, its signers say, "in order that no one in the future may be put to the embarrassment of being refused."

NORRIS ASKS PROBE OF PACKER MERGER

Resolution Provides for Report By Federal Trade Commission.

Investigation of the Armour-Morris merger by the Federal Trade Commission is provided for in a resolution introduced in the Senate yesterday by Senator Norris, of Nebraska.

The resolution was referred to the Agriculture committee, of which Senator Norris is chairman, and a favorable report is an early date is believed assured.

A fight then will be made to put it through the Senate. With the farm bloc lining up solidly behind the measure, it is expected to go through.

The Norris resolution calls for a report to the Senate as to whether the merger violates the law and to what extent, if any, it will limit competition and increase the cost of living.

Army Has Had 104 Calls Since the Revolution

The United States army has answered 104 calls to active service since the revolutionary war, according to an article by Secretary of War Weeks in an official Government publication.

These calls, the Secretary points out, have come at intervals averaging a year and a half.

Virginian Applies for Mortgage Permission

The Virginia Railway Company has applied to the Interstate Commerce Commission for authority to issue \$2,074,000 of first mortgage fifty-year 5 per cent gold bonds. The proceeds will be used to replenish the company's treasury for money spent on betterment and extension of the road.



Starting Our Business Craft Upon Its Voyage Of 1923

WITH all Sails set, and firmly resolved: To serve you faithfully and better still the Coming Year. To maintain our leadership in accurately interpreting Fashion's Forecasts, but always with fine discrimination. Not to voyage into Unknown Seas, but to steer our ship by Quality, Fair Prices and Square Dealing, those points of the compass that have always held it safely upon its course of Public Confidence.

Happy New Year!

Hahn
SHOES

Cor. 7th & K Sts.
414 9th St.
"City Club Shop"
1318 G St.
1914-16 Pa. Ave.
233 Pa. Ave. S.E.

Salesmen!

A clear head means clear sale-ing. Get rid of Colds and Headaches—take

Jingles

Tablets of

LAXO ASPIRIN

in the Three Point Box, 25c
Physicians' Size Bottle, 75c

